

Balance Sheet
Governmental Funds
December 31, 2011

	General	Roads	Capital Facilities Plan
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 3,917,718	\$ 5,903,171	\$ -
Deposit with Fiscal Agent	1,005,228	-	-
Investments	9,153,507	5,791,384	5,775,622
Taxes Receivable	759,693	589,895	-
Accounts Receivable	8,459	29,677	-
Interest Receivable	120,195	12	29,278
Notes/Contracts Receivable	-	18,247	-
Other Current Receivables	7	-	-
Due from Other Funds	345,852	175,339	422,587
Interfund Loan Receivable	206,243	-	-
Due from Other Governmental Units	833,008	1,600,516	88,972
Inventories	1,003	-	-
Prepays	42,268	14,483	-
Long-Term Assets			
Notes/Contracts Receivable	-	301,022	-
Total Assets	\$ 16,393,181	\$ 14,423,746	\$ 6,316,459
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 396,719	\$ 274,224	\$ 41,859
Retainage Payable	215,387	-	-
Due to Other Funds	602,645	686,987	147,600
Interfund Loans payable	-	-	-
Due to Other Governmental Units	5,183	190,800	-
Accrued Employee Benefits	1,281,330	499,524	-
Unearned Revenue	204,789	-	-
Custodial Accounts	1,011,036	33	-
Long-Term Liabilities:			
Deferred Revenue	759,700	909,164	-
Total Liabilities	4,476,789	2,560,732	189,459
Fund Balances			
Fund Balances:			
Nonspendable	43,271	14,483	-
Restricted	-	11,577,633	6,127,000
Restricted: Debt Service	-	-	-
Assigned	128,620	270,898	-
Unassigned	11,744,501	-	-
Total Equity & Other Credits	11,916,392	11,863,014	6,127,000
Total Liabilities and Fund Balance	\$ 16,393,181	\$ 14,423,746	\$ 6,316,459

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2011

	Other Governmental Funds	Total Governmental Funds
Assets		
Current Assets:		
Cash & Cash Equivalents	\$ 2,189,483	\$ 12,010,372
Deposit with Fiscal Agent	-	1,005,228
Investments	6,828,465	27,548,978
Taxes Receivable	107,325	1,456,913
Accounts Receivable	61,870	100,006
Interest Receivable	7,264	156,749
Notes/Contracts Receivable	-	18,247
Other Current Receivables	12,652	12,659
Due from Other Funds	41,408	985,186
Interfund Loan Receivable	-	206,243
Due from Other Governmental Units	1,145,143	3,667,639
Inventories	-	1,003
Prepays	16,581	73,332
Long-Term Assets		
Notes/Contracts Receivable	559,219	860,241
Total Assets	\$ 10,969,410	\$ 48,102,796
Liabilities and Fund Balance		
Current Liabilities:		
Accounts/Vouchers Payable	\$ 475,763	\$ 1,188,565
Retainage Payable	-	215,387
Due to Other Funds	104,295	1,541,527
Interfund Loans payable	150,000	150,000
Due to Other Governmental Units	161,494	357,477
Accrued Employee Benefits	338,023	2,118,877
Unearned Revenue	144,751	349,540
Custodial Accounts	31,740	1,042,809
Long-Term Liabilities:		
Deferred Revenue	107,325	1,776,189
Total Liabilities	1,513,391	8,740,371
Fund Balances		
Fund Balances:		
Nonspendable	16,581	74,335
Restricted	6,669,574	24,374,207
Restricted: Debt Service	11,577	11,577
Assigned	2,758,287	3,157,805
Unassigned	-	11,744,501
Total Equity & Other Credits	9,456,019	39,362,425
Total Liabilities and Fund Balance	\$ 10,969,410	\$ 48,102,796

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